

RECORDATION NO. 25873-D FILED

AUG 07 '08 -1 00 PM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

August 7, 2008

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Assignment, dated as of July 31, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease previously filed with the Board under Recordation Number 25873-B which is being re-assigned by Orix to The Andersons, Inc.

The names and addresses of the parties to the enclosed document are:

Assignor: ORIX CF Railcar, LLC (successor in interest
to ORIX Financial Services, Inc.)
1717 Main St. Suite 1100
Dallas, TX 75201

Assignee: The Andersons, Inc
480 West Dussel Drive
Maumee, OH 43537

Anne K. Quinlan, Esquire
August 7, 2008
Page 2

A description of the railroad equipment covered by the enclosed document is:

25 railcars within the series NAHX 92943 - NAHX 94561 as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease Assignment.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

RECORDATION NO.

25873-1
FILED

AUG 07 '08

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE ASSIGNMENT

Memorandum of Lease Assignment ("Assignment") is made and entered into effective the 31st day of July, 2008 by and between ORIX CF Railcar, LLC (successor in interest to ORIX Financial Services, Inc.) ("Assignor") and The Andersons, Inc. ("Assignee").

WITNESSETH

The undersigned have entered into an agreement effective July 31, 2008, whereby Assignor has agreed to assign to Assignee all of Assignor's rights, title and interest in, to and under those leases described in Exhibit A ("Leases") which Leases had been previously assigned to Assignor by Assignee. These Assignments were previously filed with the Surface Transportation Board on the dates set forth on Exhibit A, with the recording information for such assignments also being set forth on Exhibit A. Assignee, desires to assume all of Assignor's rights, title and interest in such Leases for the railroad equipment bearing reporting marks and road numbers as listed on Exhibit A attached hereto, subject to the terms set forth in said parties' agreement.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

IN WITNESS WHEREOF, the parties hereto have each caused this Assignment to be duly executed as of the date and year first above written.

(SIGNATURE PAGE ON NEXT PAGE)

LESSOR:

ORIX CF RAILCAR, LLC,
successor in interest to
ORIX FINANCIAL SERVICES, INC.

By: _____

Christopher L. Smith

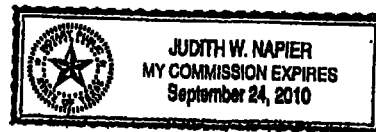
Title: Authorized Representative

STATE OF TEXAS)

COUNTY OF DALLAS) ss: Dallas

On this 1 day of AUGUST, 2008, before me personally appeared Christopher L. Smith, to me personally known, who being duly sworn, says that he is the Authorized Representative of ORIX CF Railcar, LLC, successor in interest to ORIX Financial Services, Inc., that said instrument was signed on behalf of said company by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

Judith W. Napier
Notary Public
My Commission Expires: 9-24-2010



ASSIGNEE:

THE ANDERSONS, INC.

By: _____

Nicholas C. Conrad

Name: Nicholas C. Conrad
Title: Assistant Treasurer

STATE OF OHIO)

COUNTY OF LUCAS) ss:

On this 1st day of August, 2008, before me personally appeared Nicholas C. Conrad, to me personally known, who being duly sworn, says that he is the Assistant Treasurer of The Andersons, Inc., and that said instrument was signed on behalf of said company by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



Judy A. Baldwin

Notary Public
My Commission Expires: 02/01/2010

JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 02/01/2010

EXHIBIT A
LEASES

1. Rider No. 14 Renewal No. 3 to Car Leasing Agreement 3070-1 dated as of March 18, 2005 between General Electric Railcar Services Corporation, which was subsequently assigned to The Andersons, Inc., as Lessor, and Lafarge North America, as Lessee, which incorporates by reference the terms and conditions of that certain Car Leasing Agreement 3070-01, dated as of June 7, 1984, between General Electric Railcar Services Corporation and General Portland Inc. The Assignment and Assumption Agreement between General Railcar Services Corporation and The Andersons, Inc. was filed with the Surface Transportation Board on September 30, 2005 at Recordation No. #25873 and the Memorandum of Assignment of Lease from The Andersons, Inc. to ORIX Financial Services, Inc. was filed with the Surface Transportation Board on September 30, 2005 at Recordation No. #25873-B for the railroad equipment bearing the following railroad marks and numbers:

1	NAHX092943	6	NAHX093210	11	NAHX093638	16	NAHX094029	21	NAHX094163
2	NAHX092958	7	NAHX093242	12	NAHX093654	17	NAHX094039	22	NAHX094164
3	NAHX092973	8	NAHX093374	13	NAHX094020	18	NAHX094107	23	NAHX094165
4	NAHX092985	9	NAHX093413	14	NAHX094022	19	NAHX094161	24	NAHX094539
5	NAHX092993	10	NAHX093519	15	NAHX094024	20	NAHX094162	25	NAHX094561

2. Extension No. 2 to Schedule No. 13 to Lease Agreement 5804-92-1, dated May 18, 2005, and its related Extension No. 1 to Schedule No. 13 to Lease Agreement 5804-92-1, dated May 2, 2002, along with Schedule No. 13 to Per Diem Lease Agreement 5804-92-1 made as of March 1, 1997 between General Railcar Services Corporation, which was subsequently assigned to The Andersons, Inc., as Lessor, and Minnesota, Dakota & Western Railway Company, as Lessee, which incorporates by reference the terms and conditions of that certain Per Diem Lease Agreement 5804-92-1 made as of January 1, 1997 between General Railcar Services Corporation and Minnesota, Dakota & Western Railway Company. The Assignment and Assumption Agreement between General Railcar Services Corporation and The Andersons, Inc. was filed with the Surface Transportation Board on September 30, 2005 at Recordation No. #25874 and the Memorandum of Assignment of Lease from The Andersons, Inc. to ORIX Financial Services, Inc. was filed with the Surface Transportation Board on September 30, 2005 at Recordation No. #25874-B for the railroad equipment bearing the following railroad marks and numbers:

1	MDW007100	21	MDW007124	41	MDW007146	61	MDW007167	81	MDW007187
2	MDW007101	22	MDW007125	42	MDW007147	62	MDW007168	82	MDW007188
3	MDW007103	23	MDW007126	43	MDW007148	63	MDW007169	83	MDW007189
4	MDW007104	24	MDW007127	44	MDW007149	64	MDW007170	84	MDW007190
5	MDW007105	25	MDW007128	45	MDW007150	65	MDW007171	85	MDW007192
6	MDW007106	26	MDW007129	46	MDW007151	66	MDW007172	86	MDW007193
7	MDW007107	27	MDW007130	47	MDW007152	67	MDW007173	87	MDW007194
8	MDW007109	28	MDW007131	48	MDW007153	68	MDW007174	88	MDW007195
9	MDW007110	29	MDW007133	49	MDW007154	69	MDW007175	89	MDW007196
10	MDW007112	30	MDW007134	50	MDW007155	70	MDW007176	90	MDW007197
11	MDW007113	31	MDW007135	51	MDW007156	71	MDW007177	91	MDW007198
12	MDW007114	32	MDW007136	52	MDW007157	72	MDW007178	92	MDW007199
13	MDW007116	33	MDW007137	53	MDW007158	73	MDW007179	93	MDW007200
14	MDW007117	34	MDW007138	54	MDW007160	74	MDW007180	94	MDW007201
15	MDW007118	35	MDW007139	55	MDW007161	75	MDW007181	95	MDW007202
16	MDW007119	36	MDW007140	56	MDW007162	76	MDW007182	96	MDW007203
17	MDW007120	37	MDW007141	57	MDW007163	77	MDW007183	97	MDW007204
18	MDW007121	38	MDW007142	58	MDW007164	78	MDW007184		
19	MDW007122	39	MDW007143	59	MDW007165	79	MDW007185		
20	MDW007123	40	MDW007145	60	MDW007166	80	MDW007186		

3. Full Service Lease Agreement Rider Deal #R00757, made effective as of October 1, 2005, between The Andersons, Inc., as Lessor, and Wellman, Inc., as Lessee, which incorporates by reference the terms and conditions of that certain Full Service Lease Agreement, #199301-WEL made as of July 7, 1993, which was filed with the Surface Transportation Board on January 3, 2006 at Recordation No. #26090-A. The Memorandum of Assignment of Lease from The Andersons, Inc. to ORIX Financial Services, Inc. filed with the Surface Transportation Board on December 30, 2005 at Recordation No. #26090 for the railroad equipment bearing the following railroad marks and numbers:

1	AEX 005641	8	AEX 005662	15	AEX 005676	22	AEX 005759	29	AEX 005912
2	AEX 005644	9	AEX 005663	16	AEX 005678	23	AEX 005787	30	AEX 006302
3	AEX 005646	10	AEX 005664	17	AEX 005680	24	AEX 005795	31	AEX 006303
4	AEX 005651	11	AEX 005666	18	AEX 005723	25	AEX 005822	32	AEX 006304
5	AEX 005652	12	AEX 005667	19	AEX 005727	26	AEX 005895		
6	AEX 005659	13	AEX 005669	20	AEX 005754	27	AEX 005904		
7	AEX 005660	14	AEX 005671	21	AEX 005758	28	AEX 005911		

4. Full Service Lease Agreement Rider Deal #R00758, made effective as of October 1, 2005, between The Andersons, Inc., as Lessor, and Wellman, Inc., as Lessee, which incorporates by reference the terms and conditions of that certain Full Service Lease Agreement, #199301-WEL made as of July 7, 1993, which was filed with the Surface Transportation Board on January 3, 2006 filed at Recordation No. #26090-B. The Memorandum of Assignment of Lease from The Andersons, Inc. to ORIX Financial Services, Inc. filed with the Surface Transportation Board on December 30, 2005 at Recordation No. #26090 for the railroad equipment bearing the following railroad marks and numbers:

1	AEX 005689	15	AEX 005717	29	AEX 005738	43	AEX 005762	57	AEX 005889
2	AEX 005690	16	AEX 005718	30	AEX 005741	44	AEX 005765	58	AEX 005906
3	AEX 005691	17	AEX 005720	31	AEX 005742	45	AEX 005767	59	AEX 005921
4	AEX 005694	18	AEX 005721	32	AEX 005743	46	AEX 005770	60	AEX 005923
5	AEX 005698	19	AEX 005725	33	AEX 005744	47	AEX 005771	61	AEX 005943
6	AEX 005702	20	AEX 005726	34	AEX 005745	48	AEX 005772	62	AEX 005946
7	AEX 005705	21	AEX 005728	35	AEX 005746	49	AEX 005773	63	AEX 006305
8	AEX 005707	22	AEX 005729	36	AEX 005747	50	AEX 005806	64	AEX 006306
9	AEX 005708	23	AEX 005730	37	AEX 005748	51	AEX 005817	65	AEX 006307
10	AEX 005709	24	AEX 005731	38	AEX 005749	52	AEX 005824	66	AEX 006308
11	AEX 005710	25	AEX 005732	39	AEX 005751	53	AEX 005829		
12	AEX 005711	26	AEX 005733	40	AEX 005753	54	AEX 005833		
13	AEX 005712	27	AEX 005736	41	AEX 005756	55	AEX 005838		
14	AEX 005715	28	AEX 005737	42	AEX 005757	56	AEX 005868		

5. Full Service Lease Agreement Rider Deal #R00760, made effective as of October 1, 2005, between The Andersons, Inc., as Lessor, and Wellman, Inc., as Lessee, which incorporates by reference the terms and conditions of that certain Full Service Lease Agreement, #199301-WEL made as of July 7, 1993, which was filed with the Surface Transportation Board on January 3, 2006 filed at Recordation No. #26090-C. The Memorandum of Assignment of Lease from The Andersons, Inc. to ORIX Financial Services, Inc. filed with the Surface Transportation Board on December 30, 2005 at Recordation No. #26090 for the railroad equipment bearing the following railroad marks and numbers:

1	AEX 005803	5	AEX 005850	9	AEX 005907	13	AEX 006282	17	AEX 006294
2	AEX 005810	6	AEX 005872	10	AEX 005934	14	AEX 006283		
3	AEX 005811	7	AEX 005883	11	AEX 005937	15	AEX 006284		
4	AEX 005832	8	AEX 005893	12	AEX 006281	16	AEX 006290		

6. Full Service Lease Agreement Rider Deal #R00761, made effective as of October 1, 2005, between The Andersons, Inc., as Lessor, and Wellman, Inc., as Lessee, which incorporates by reference the terms and conditions of that certain Full Service Lease Agreement, #199301-WEL made as of July 7, 1993, which was filed with the Surface Transportation Board on January 3, 2006 filed at Recordation No. #26090-D. The Memorandum of Assignment of Lease from The Andersons, Inc. to ORIX Financial Services, Inc. filed with the Surface Transportation Board on December 30, 2005 at Recordation No. #26090 for the railroad equipment bearing the following railroad marks and numbers:

1	AEX 005777	11	AEX 005799	21	AEX 005830	31	AEX 005845	41	AEX 005871
2	AEX 005780	12	AEX 005802	22	AEX 005831	32	AEX 005846	42	AEX 005875
3	AEX 005781	13	AEX 005804	23	AEX 005835	33	AEX 005848	43	AEX 005881
4	AEX 005785	14	AEX 005812	24	AEX 005836	34	AEX 005849	44	AEX 005896
5	AEX 005786	15	AEX 005819	25	AEX 005837	35	AEX 005851	45	AEX 005897
6	AEX 005790	16	AEX 005820	26	AEX 005839	36	AEX 005853	46	AEX 005901
7	AEX 005792	17	AEX 005823	27	AEX 005840	37	AEX 005854	47	AEX 006285
8	AEX 005794	18	AEX 005826	28	AEX 005841	38	AEX 005856	48	AEX 025776
9	AEX 005796	19	AEX 005827	29	AEX 005842	39	AEX 005859		
10	AEX 005797	20	AEX 005828	30	AEX 005843	40	AEX 005861		

7. Full Service Lease Agreement Rider Deal #R00762, made effective as of October 1, 2005, between The Andersons, Inc., as Lessor, and Wellman, Inc., as Lessee, which incorporates by reference the terms and conditions of that certain Full Service Lease Agreement, #199301-WEL made as of July 7, 1993, which was filed with the Surface Transportation Board on January 3, 2006 filed at Recordation No. #26090-E. The Memorandum of Assignment of Lease from The Andersons, Inc. to ORIX Financial Services, Inc. filed with the Surface Transportation Board on December 30, 2005 at Recordation No. #26090 for the railroad equipment bearing the following railroad marks and numbers:

1	AEX 005864	8	AEX 005886	15	AEX 005910	22	AEX 005928	29	AEX 005940
2	AEX 005867	9	AEX 005894	16	AEX 005917	23	AEX 005931	30	AEX 005941
3	AEX 005870	10	AEX 005898	17	AEX 005918	24	AEX 005932	31	AEX 005942
4	AEX 005878	11	AEX 005902	18	AEX 005919	25	AEX 005933	32	AEX 005945
5	AEX 005880	12	AEX 005905	19	AEX 005924	26	AEX 005936	33	AEX 005948
6	AEX 005884	13	AEX 005908	20	AEX 005925	27	AEX 005938	34	AEX 006295
7	AEX 005885	14	AEX 005909	21	AEX 005926	28	AEX 005939		


8. Full Service Lease Agreement Rider Deal #R00759, made effective as of October 1, 2005, between The Andersons, Inc., as Lessor, and Wellman, Inc., as Lessee, which incorporates by reference the terms and conditions of that certain Full Service Lease Agreement, #199301-WEL made as of July 7, 1993, which was filed with the Surface Transportation Board on February 28, 2006 at Recordation No. #26222. The Memorandum of Assignment of Lease from The Andersons, Inc. to ORIX Financial Services, Inc. filed with the Surface Transportation Board on December 30, 2005 at Recordation No. #26222-A for the railroad equipment bearing the following railroad marks and numbers:

1	AEX 005818	4	AEX 005930	7	AEX 006276	10	AEX 006280
2	AEX 005874	5	AEX 006274	8	AEX 006277	11	AEX 006288
3	AEX 005915	6	AEX 006275	9	AEX 006279	12	AEX 006289

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 8/7/08



Robert W. Alvord